

MAYER BROWN LLP
1675 Broadway
New York, New York 10019
Telephone: 212-506-2500
Facsimile: 212-262-1910

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

**Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)**

**FIRST AMENDED VERIFIED STATEMENT OF MAYER BROWN LLP
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Mayer Brown LLP ("Mayer Brown"), as attorneys for the entities listed on Exhibit A hereto (collectively, the "Entities"), in connection with the above-captioned chapter 11 cases of Lehman Brothers Holdings Inc., and related debtors (collectively, the "Debtors"), submits this first amended verified statement pursuant to Rule 2019(a) of the Federal Rules of Bankruptcy Procedure (this "Verified Statement") and respectfully states as follows:

1. Mayer Brown is counsel, as of the date of this pleading, to the Entities in connection with the above-captioned cases. The address for Mayer Brown for purposes of this Verified Statement is 1675 Broadway, New York, New York, 10019.
2. The mailing address for each of the Entities is listed on Exhibit A hereto.
3. Each of the Entities may hold claims against and/or interests in the Debtors arising by virtue of contractual, statutory and/or common law rights with or against the Debtors, and/or by operation of law. Mayer Brown holds no ownership interests in any such claims or interests.

4. Each of the Entities separately requested that Mayer Brown represent them in connection with the Debtors' chapter 11 cases. The approximate date that Mayer Brown was retained by each of the Entities is set forth in Exhibit A.

5. Mayer Brown also represents certain non-bankrupt affiliates of the Debtors and in the past has rendered prepetition legal services to certain of the Debtors. With respect to such legal services, Mayer Brown may have (and is currently investigating whether it will assert) prepetition claims against such Debtors in these bankruptcy proceedings.

6. Mayer Brown reserves the right to supplement this Verified Statement in accordance with Bankruptcy Rule 2019.

7. The information contained herein and in the attached exhibit has been compiled using the client database and conflict management systems that are maintained in the ordinary course at Mayer Brown.

8. Following a reasonable inquiry under the circumstances into the accuracy and completeness of the information generated by such systems, the undersigned declares under penalty of perjury that the foregoing is true and correct to the best of his knowledge.

Dated: New York, New York
December 15, 2008

Respectfully submitted,

MAYER BROWN LLP

By: s/ Mark McLaughlin
Mark McLaughlin (3122034)

71 S. Wacker Drive
Chicago, IL 60606
(312) 701-7711

EXHIBIT A
LIST OF MAYER BROWN CLIENTS IN LEHMAN BANKRUPTCY CASES

ACE European Group Limited
Ace Building
100 Leadenhall Street
London EC3A 3BP
United Kingdom
Date Retained: 10/20/2008

Arden Asset Management LLC
General Counsel
375 Park Avenue, 32nd Floor
New York, NY 10152
Date Retained: 9/25/2008

Armory Fund LDC; Arbitral International
Corp, et. al.
Av. Brigadiero Faria Lima, 2601 – cj 44
Sao Paulo, Brazil 01452-000
Date Retained: 10/2/2008

Ascot Underwriting Limited;
Ascot Underwriting Asia Pte. Ltd.
Plantation Place
30 Fernchurch Street
London EC3M 3BD
United Kingdom
Date Retained: 11/20/2008

Banca del Ceresio SA;
Belgrave Capital Management Ltd.
5 Lower Belgrave Street
London, Greater London SW1 W0NR
United Kingdom
Date Retained: 10/29/2008

Bank of America NA
231 South LaSalle Street
Chicago, IL 60697
Date Retained: 9/15/2008

Bank Leumi le-Israel, B.M.
Legal Department
35 Yehuda Halevi Street
Tel Aviv, Israel 65136
Date Retained: 9/28/2008

Bank Leumi (Switzerland) Ltd.
Claridenstrasse 34
CH-8022
Zurich, Switzerland
Date Retained: 10/19/2008

Bankinter, S.A.
Head of Legal and Tax Department
Paseo de la Castellana 29
Madrid, Spain 28046
Date Retained: 10/27/2008

BlackRock, Inc.
40 East 52nd Street
New York, NY 10022
Date Retained: 9/15/2008

Canadian Imperial Bank of Commerce
CIBC World Markets Corp.
CIBC World Markets Inc.
425 Lexington Avenue
New York, NY 10017
Date Retained: 9/19/2008

Cantor Fitzgerald LP &
Delivery Concepts, LLC (d/b/a
Delivery.com)
110 East 59th Street
New York, NY 10022
Date Retained: 9/30/2008

Cantor Fitzgerald LP &
Delivery Concepts, LLC (d/b/a
Delivery.com)
110 East 59th Street
New York, NY 10022
Date Retained: 10/1/2008

Carlyle High Yield Partners VII, Ltd
Attn: Worldwide Securities Services-
Carlyle High Yield Partners VII, Ltd.
600 Travis Street, 50th Floor
Houston, TX 77002
Date Retained: 9/15/2008

Carlyle High Yield Partners IX, Ltd.
C/O Walkers SPV Limited
P.O. Box 908 GT
Walker House, Mary Street
George Town
Grand Cayman
Cayman Islands
Date Retained: 9/15/2008

Citibank N.A.
390 Greenwich Street
New York, NY 10013
Date Retained: 9/29/2008

Corus Bank, N.A.
3959 N. Lincoln Avenue
Chicago, IL 60613
Date Retained: 9/15/2008

Ernst & Young
5 Times Square
New York, NY 10036
Date Retained: 9/29/2008

Federal Home Loan Bank of Chicago
111 East Wacker Drive
Chicago, IL 60601
Date Retained: 9/18/2008

General Electric Capital Corporation
GE Commercial Finance
401 Merritt Seven
2nd Floor
Norwalk, CT 06851-1000
Date Retained: 9/15/2008

Gulf Stream-Compass CLO 2003-1
Gulf Stream-Compass CLO 2004-1
Gulf Stream-Sextant 2007-1 CLO
Gulf Stream Sextant CLO 2006-1 Ltd.
c/o U.S. Bank N.A.
One Federal Street, 3rd Floor
Boston, MA 02110
Date Retained: 9/15/2008

Gulf Stream-Compass CLO 2005-1
Attention: The Directors
P.O. Box 1093 GT
Queensgate House, South Church Street
George Town, Cayman Islands
Date Retained: 9/15/2008

Hewitt Associates Limited
6 More London Place
London SE1 2DA
United Kingdom
Date Retained: 10/7/2008

HSBC Securities
452 Fifth Avenue
9th Floor
New York, NY 10018
Date Retained: 9/15/2008

Hudson Castle Group, Inc.
810 Seventh Avenue
11th Floor
New York, NY 10019
Date Retained: 9/15/2008

Hudson Castle Group, Inc.
120 White Plains Road
Suite 115
Tarrytown, NY 10591
Date Retained: 9/15/2008

Illinois Housing Development Authority
401 North Michigan Ave.
Suite 700
Chicago, IL 60611
Date Retained: 12/5/2008

ING Investment Management CLO I, Ltd.
c/o U.S. Bank N.A.
Attention: CDO Business Unit ING
Investment Management
One Federal Street
3rd Floor
Boston, MA 02110
Date Retained: 9/15/2008

ING Investment Management CLO II, Ltd.
c/o U.S. Bank N.A.
One Federal Street
3rd Floor
Boston, MA 02110
Date Retained: 9/15/2008

Japan Net Bank
Shinjuku Mitsui Building 6F
2-1-1, Nishishinjuku
Tokyo 160-0-032
Japan
Date Retained: 10/8/2008

JER Real Estate Advisors (UK) Ltd.
Berkley Square House
Berkley Square
London W1J 6BY
United Kingdom
Date Retained: 9/15/2008

JER Real Estate Advisors (UK) Ltd.
Clarges House
6-12 Clarges Street
London W1J 8AD;
United Kingdom
Date Retained: 9/15/2008

Land Niederosterreich
Amt der NÖ Landesregierung
Landhausplatz 1
3109 St. Pölten
Austria
Date Retained: 9/26/2008

M&I Marshall and Ilsley Bank
Marshall & Ilsley Corp.
770 North Water Street
Milwaukee, WI 53202
Date Retained: 9/15/2008

Macquarie Securities (USA) Inc.
125 West 55th Street
New York, NY 10019
Date Retained: 9/15/2008

McFarlane Partners
201 Spear Street
14th Floor
San Francisco, CA 94105
Date Retained: 9/29/2008

Merrill Lynch Pierce Fenner & Smith, Inc.
250 Vesey Street
New York, NY 10080
Date Retained: 9/15/2008

Metropolitan Pier and Exposition Authority
301 East Cermak
Chicago, IL 60616
Date Retained: 9/25/2008

MHB Bank Aktiengesellschaft
Hamburger Alle 14
60486 Frankfurt am Main
Germany
Date Retained: 9/24/2008

Mitsubishi International Corporation
655 Third Avenue
New York, NY 10017
Date Retained: 9/18/2008

Mitsubishi Corporation
655 Third Avenue
New York, NY 10017
Date Retained: 9/30/2008

Moody's Investors Services Limited
2 Minster Court
Mincing Lane
London EC3R 7XB
United Kingdom
Date Retained: 10/6/2008

MPC Münchmeyer Petersen Structured
Partners GmbH
Palmaile 71
Hamburg, Germany 22767
Date Retained: 10/10/2008

Multibank, Inc.
Via Espana No. 127
Panama City, Panama
Date Retained: 10/23/2008

N.M. Rothschilds & Sons Ltd
New Court, St. Swithin's Land
London EC4P 4DU
United Kingdom
Date Retained: 9/19/2008

National Bank of Canada Inc.
National Bank of Canada Financial Inc.
National Bank Financial Inc.
1155 Metcalfe, 19 étage
Montréal, Québec H3B 5G2
Date Retained: 9/29/08

Nationwide Building Society
Commercial Division
Kings Park Road
Moulton Park
Northampton NN3 6NW
United Kingdom
Date Retained: 9/15/2008

Northern Trust Corporation
and certain of its subsidiaries
50 South LaSalle Street
Legal Department, M-9
Chicago, IL 60675
Date Retained: 9/24/2008

Primus Guaranty Ltd.
c/o Primus Asset Management Inc.
360 Madison Avenue
23rd Floor
New York, NY 10017
Date Retained: 10/27/2008

ProLogis
4545 Airport Way
Denver, CO 80239
Date Retained: 9/15/2008

Renta4 Servicios de Inversion, S.A.
Paseo de la Habana
Madrid, Spain 28036
Date Retained: 10/27/2008

Schiller Park CLO, Ltd.
c/o Deerfield Capital Management LLC
One O'Hare Center
6259 North River Road
Rosemont, IL 60018
Date Retained: 9/15/2008

SMBC Capital Markets Inc.
Sumitomo Mitsui Banking Corporation
Brussels Branch
277 Park Avenue
New York, NY 10172
Date Retained: 9/18/2008

SMBC Friend Securities Co., Ltd.
7-12 Nihonbashi-Kabutocho
Cho-Ku
Tokyo 103-8221
Japan
Date Retained: 10/6/2008

Société Générale
General Counsel
SG Americas
1221 Avenue of the Americas
New York, NY 10020
Date Retained: 9/15/2008

Solus Alternative Energy Management LP
430 Park Avenue
New York, NY 10022
Date Retained: 9/15/2008

SP4 190 S. LaSalle, L.P.
c/o CB Richard Ellis Investors
515 S. Flower Street
Suite 3100
Los Angeles, CA 90071
Date Retained: 9/18/2008

Standish Mellon Asset Management Co.
LLC
BNY Mellon Center
201 Washington Street
Boston, MA 02108
Date Retained: 12/2/2008

Stanfield Modena CLO, Ltd.
C/O J.P. Morgan Chase Bank
Attn: Institutional Trust Services
600 Travis, 50th Floor
Houston, TX 77002
Date Retained: 9/15/2008

Stanfield Vantage CLO, Ltd.
C/O J.P. Morgan Chase Bank, N.A.
Attn: Institutional Trust Services
600 Travis, 50th Floor
Houston, TX 77002
Date Retained: 9/15/2008

Stanfield Veyron CLO, Ltd.
C/O J.P. Morgan Chase Bank, N.A.
Attn: Institutional Trust Services
600 Travis, 50th Floor
Houston, TX 77002
Date Retained: 9/15/2008

State Street Global Markets LLC
One Lincoln Street, 5th Floor
Boston, MA 02111
Date Retained: 9/15/2008

Sumitomo Mitsui Banking Corporation
Joint General Manager & General Counsel
Americas Counsel
277 Park Avenue
New York, NY 10172
Date Retained: 9/15/2008

TD Ameritrade Holding Corp
6940 Columbia Gateway Drive
Suite 200
Columbia, MD 21046
Date Retained: 9/15/2008

UBS AG
3 Finbury Avenue
London EC2M 2PA
United Kingdom
Date Retained: 10/13/2008

Vantagepoint Funds
777 North Capital Street, NE
Washington, DC 20002-4240
Date Retained: 9/15/2008

Washington Mutual Bank
Washington Mutual, Inc.
1301 Second Avenue, WMC 3501
Seattle, WA 98101
Date Retained: 9/23/2008

Waveland Capital Management, L.P.
900 North Michigan Avenue
Suite 1100
Chicago, IL 60611
Date Retained: 9/23/2008

Zais Group LLC
2 Bridge Avenue
The Galleria Building Three
2nd Floor
Red Bank, NJ 07701
Date Retained: 9/29/2008